

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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ORDER UNDER 11 U.S.C. §§ 327(a) AND 328 FED.
R. BANKR. P. 2014 AUTHORIZING EMPLOYMENT AND RETENTION OF
PRICEWATERHOUSECOOPERS LLP TO PROVIDE CERTAIN SARBANES-OXLEY
COMPLIANCE, TAX AND FINANCIAL PLANNING, AND OTHER GENERAL TAX
CONSULTING SERVICES TO DEBTORS NUNC PRO TUNC TO JANUARY 1, 2006

("PRICEWATERHOUSECOOPERS RETENTION ORDER")

Upon the application, dated June 5, 2006 (the "Application"), of Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), for an order (the "Order"), under 11 U.S.C. §§ 327(a) and 328 authorizing the employment and retention of PricewaterhouseCoopers LLP ("PwC") to provide certain compliance, tax and financial planning, and other general tax consulting services to the Debtors as of January 1, 2006; and upon the Declaration of Brian D. Decker, executed on June 5, 2006, in support of the Application; and this Court having determined that the relief requested in the Application is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest; and this Court being satisfied that PwC is disinterested and represents no interest adverse to the Debtors or their estates as to the matters upon which PwC is to be engaged; and it appearing that proper and adequate notice of the Application has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is GRANTED.
2. The Debtors' employment of PwC to provide certain Sarbanes-Oxley compliance, tax and financial planning, and other general tax consulting services, pursuant to the Application and that certain Master Professional Service Agreement, dated as of March 17, 2006 (the "Master Agreement") and the applicable Statements of Work, is approved under 11 U.S.C. §§ 327(a) and 328 and Fed. R. Bankr. P. 2014, with approval of such employment being effective on January 1, 2006.
3. The Debtors are authorized to enter into additional Statements of Work with PwC for the provision of additional services under the Master Agreement and the Application, provided, however, that if PwC is seeking to perform additional services for the Debtors which are not covered by the Master Agreement and the Application, the Debtors shall file a supplemental application seeking court approval to retain PwC to perform such additional services.
4. PwC shall be compensated in accordance with the standards and procedures set forth in sections 330 and 331 of the United States Bankruptcy Code and all applicable Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the guidelines established by the Office of the United States Trustee, and further orders of this Court. Without limiting the foregoing, PwC shall make reasonable efforts to ensure that the Debtors' estates are not charged for any duplication of work with the other professionals retained in these cases.
5. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

6. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

Dated: New York, New York
June 21, 2006

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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SUPPLEMENTAL ORDER UNDER 11 U.S.C. §§ 327(a) AND 328
AND FED. R. BANKR. P. 2014 EXPANDING THE SCOPE OF
RETENTION OF PRICEWATERHOUSECOOPERS LLP TO PROVIDE DUE
DILIGENCE SERVICES NUNC PRO TUNC TO DECEMBER 15, 2006

("PWC SUPPLEMENTAL RETENTION ORDER")

Upon the supplemental application, dated December 29, 2006 (the "PwC Supplemental Retention Application"),¹ of Delphi Corporation ("Delphi"), debtor and debtor-in-possession in the above-captioned cases, for an order (the "Order") under 11 U.S.C. §§ 327(a) and 328 and Fed. R. Bankr. P. 2014 authorizing the expansion of the scope of Delphi's retention of PricewaterhouseCoopers LLP ("PwC") for PwC to perform certain due diligence services to Delphi, nunc pro tunc to December 15, 2006 on the terms and conditions of that certain Master Professional Services Agreement dated as of March 17, 2006 (the "Master Agreement"), a copy of which is attached hereto as Exhibit 1, and that certain Statement of Work For Transaction Services dated as of December 15, 2006 (the "Transaction Services Statement Of Work"), a form of which is attached hereto as Exhibit 2, which services will facilitate due diligence by plan investors working with Delphi to facilitate its emergence from chapter 11; and this Court having determined that the relief requested in the PwC Supplemental Retention

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the PwC Supplemental Retention Application.

Application is in the best interests of Delphi, its estates, its stakeholders, and other parties-in-interest; and it appearing that proper and adequate notice of the PwC Supplemental Retention Application has been given and that no other or further notice is necessary; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

ORDERED, ADJUDGED, AND DECREED THAT:

1. The PwC Supplemental Retention Application is GRANTED nunc pro tunc to December 15, 2006.

2. Pursuant to the PwC Supplemental Retention Application, the Master Agreement, and the Transaction Services Statement Of Work, Delphi's retention of PwC is hereby amended in accordance with 11 U.S.C. §§ 327(a) and 328 and Fed. R. Bankr. P. 2014 to authorize the expansion of the scope of Delphi's retention of PwC for PwC to provide the due diligence services described in the PwC Supplemental Retention Application and the Transaction Services Statement Of Work.

3. PwC shall continue to file fee applications for interim and final allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended and in effect on October 8, 2005, any applicable Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules"), the guidelines established by the Office of the United States Trustee, and further orders of this Court.

4. The terms of the Order Under 11 U.S.C. §§ 327(a) And 328 Fed. R. Bankr. P. 2014 Authorizing Employment And Retention Of PricewaterhouseCoopers LLP To Provide Certain Sarbanes-Oxley Compliance, Tax And Financial Planning, And Other General Tax

Consulting Services To Debtors Nunc Pro Tunc to January 1, 2006 (Docket No. 4310), as modified hereby, shall remain in full force and effect.

5. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

6. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is satisfied by the PwC Supplemental Retention Application.

Dated: New York, New York
January 18, 2007

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE